EXHIBIT C

Date	Name	Project Category	Description	Hours	Billing Rate_	Professional Fees	Expenses
05/01/06	COLLINS, BRYAN	Protest of IRS Proposed Adjustment	Worked on Grace Draft Protest (Lonely Parent)	5.0	\$600	\$ 3,000.00	
05/01/06	GAREAU, MATTHEW	Protest of IRS Proposed Adjustment	Lonely Parent Protest - comment to steptoe	1.5	\$515	\$ 772.50	
05/02/06	COLLINS, BRYAN	Protest of IRS Proposed Adjustment	Worked on Grace Draft Protest (Lonely Parent)	1.0	\$600	\$ 600.00	
05/03/06	COLLINS, BRYAN	Protest of IRS Proposed Adjustment	Worked on Grace Draft Protest (Lonely Parent)	2.0	\$600	\$ 1,200.00	
05/05/06	COLLINS, BRYAN	Protest of IRS Proposed Adjustment	Conference Call	2.0	\$600	\$ 1,200.00	
05/05/06	GAREAU, MATTHEW	Protest of IRS Proposed Adjustment	Lonely Parent Protest	1.0	\$515	\$ 515.00	
05/07/06	COLLINS, BRYAN	Protest of IRS Proposed Adjustment	Worked on Grace Draft Protest (Lonely Parent)	1.0	\$600	\$ 600.00	
05/08/06	COLLINS, BRYAN	Protest of IRS Proposed Adjustment	Worked on Grace Draft Protest (Lonely Parent)	5.0	\$600	\$ 3,000.00	
05/10/06	COLLINS, BRYAN	Protest of IRS Proposed Adjustment	Worked on Grace Draft Protest (Lonely Parent)	2.0	\$600	\$ 1,200.00	
05/10/06	GAREAU, MATTHEW	Protest of IRS Proposed Adjustment	Conf call - L.P. protest	1.0	\$515	\$ 515.00	
05/22/06	COLLINS, BRYAN	Protest of IRS Proposed Adjustment	Conference Call	1.0	\$600	\$ 600.00	
05/22/06	GAREAU, MATTHEW	Protest of IRS Proposed Adjustment	Conf call with D. Freidel re Lonely Parent Protest	1.0	\$515	\$ 515.00	
			TOTALS:	23.5		\$ 13,717.50	\$ -